HON'BLE SRI JUSTICE B.SUDERSHAN REDDY

AND

HON'BLE SRI JUSTICE S.ANANDA REDDY

W.P.No.8194 of 2000

15-09-2005

Between:

Satyasree Picture Palace and Ambica

Theatre, Mandapeta, East Godavari District,

Represented by its Managing Partner:

Ch. Rambabu and others

… Petitioners

And

Government of Andhra Pradesh,

represented by its Secretary,

G.A. (I & PR) Department,

Secretariat, Hyderabad and others

… Respondents.

HON'BLE SRI JUSTICE B.SUDERSHAN REDDY

AND

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W.P.No.8194 of 2000

ORDER: (Per Hon'ble Sri Justice B.Sudershan Reddy)

The petitioners in the instant writ petition pray for issuance of a writ of mandamus directing the respondents to collect the entertainment tax in respect of petitioners – theatres in terms of G.O.Ms.No.300 G.A. (I & PR) Department dated 09-07-1999 and further direct the respondents herein to refund the excess entertainment tax collected from the petitioners from 09-07-1999 onwards.

In nutshell, the petitioners challenge the inaction on the part of respondents in implementing G.O.Ms.No.300 dated 09-07-1999 issued by the first respondent. It is alleged that respondents 2 to 4, in spite of such clear direction as the one contained in sub-para (3) of para-3 of G.O.Ms.No.300 dated 09-07-1999, have been collecting higher entertainment tax contrary to the directions issued by the first respondent. The Government appears to have taken a policy decision reducing the entertainment tax by 2% in respect of Telugu films produced within the State of Andhra Pradesh and by 4% in respect of low budget Telugu films produced in the State of Andhra Pradesh.

The respondents 2 to 4 are bound by directions issued by the first respondent in G.O.Ms.No.300 dated 09-07-1999 and they cannot collect anything more than what is provided for in the said G.O.

This Court vide its interim order dated 02-05-2000 issued interim direction directing the respondents to collect the entertainment tax from the petitioners – theatres in terms of

sub-para (3) of para-3 of G.O.Ms.No.300 dated 09-07-1999. The petitioners shall have the benefit of the same direction in this writ petition provided the said G.O. issued by the Government still subsists and continues to be in operation. The petitioners are entitled to refund of entertainment tax, if any, collected from the petitioners over and above what has been provided in sub-para (3) of para-3 of G.O.Ms.No.300 dated 09-07-1999 during the subsistence of the G.O. There shall be an order accordingly.

The writ petition is accordingly disposed of without any order as to costs.

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B.SUDERSHAN REDDY, J

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S.ANANDA REDDY, J

15-09-2005

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